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*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Audit Division*  
*200 Arlington St., Room 4300*  
*Chelsea, MA 02150*

July 25, 2013

To: Licensed Massachusetts Distributors for Cigars and Smoking Tobacco

Subject: Cigar and Smoking Tobacco Excise Increase Effective July 31, 2013

Effective July 31, 2013 the cigar and smoking tobacco excise imposed by the General Laws of Chapter 64C will increase from 30% to 40% of the wholesale price of the products.

Form Cigar 2, Cigar and Smoking Tobacco Excise Return, for the quarter ending September 30, 2013 will include two tax rates to report cigars and smoking tobacco purchased, imported, manufactured or acquired in Massachusetts. For the period July 1, 2013 through July 30, 2013, you must report products at the old rate of 30% of the wholesale price of the products. For the period July 31, 2013 through September 30, 2013, you must report the products at the new rate of 40% of the wholesale price of the products. Form Cigar 2 will be mailed to you in September 2013 and will be due October 21, 2013.

If you have any further questions, please contact the Cigarette and Tobacco Excise Unit at 617-887-5090.